

Lorillard

A DIVISION OF LOEWS THEATRES, INC. 366 FIFTH AVENUE, NEW YORK, N.Y. 10103 • (212) 841-8500 • CABLE LORILLARD

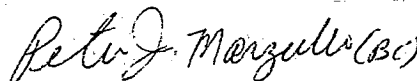
December 26, 1985

Mr. Hans G. Storr
Treasurer
The Council for Tobacco Research
900 Third Avenue
New York, N. Y. 10022

Dear Mr. Storr:

We are enclosing herewith check in the amount
of \$170,290.00, representing our seventh and eighth installment
of 1985.

Very truly yours,

Handwritten signature of P. J. Marzullo in cursive script.

P. J. Marzullo
DIRECTOR - ACCOUNTING

Encl.
/bc